

BOARD OF EQUALIZATION RULES FOR TAX APPEALS

California Code of Regulations
Title 18. Public Revenues
Division 2.1. State Board of Equalization – Rules for Tax Appeals
Chapter 4: Appeals from Actions of the Franchise Tax Board

ARTICLE 2: HOW TO FILE AN APPEAL FROM THE FRANCHISE TAX BOARD

5421. METHODS FOR DELIVERY OF WRITTEN DOCUMENTS AND CORRESPONDENCE.

(a) The Board encourages the use of electronic means (e.g., facsimile, e-mail, etc.) for the filing of appeals, petitions for rehearing, briefs, and related documents and correspondence. Any document may be filed electronically pursuant to this section if an electronic copy of such document is transmitted to the Board Proceedings Division in accordance with instructions provided on the Board's website at www.boe.ca.gov.

(b) Appeals, petitions for rehearing, briefs, and related documents and correspondence may also be hand delivered to the Board's headquarters at 450 N Street in Sacramento, California, or mailed to:

Board Proceedings Division, MIC: 81
State Board of Equalization
450 N Street
PO Box 942879
Sacramento, CA 94279-0081

(c) Where Board Staff is required to provide written notification or written acknowledgement to one or more parties during the course of an appeal under this chapter, Board Staff will use mail or personal delivery, unless the party to whom the document is provided consents to delivery by facsimile or secure electronic means.

Note: Authority cited: Government Code section 15606.

Reference: Revenue and Taxation Code sections 18533, 19043.5, 19045, 19047, 19048, 19084, 19085, 19087, 19104, 19324, 19331, 19333, 19334, 19335, 19343, 19345, 19346, and 20645.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.